



2008 California Volunteer Manual

Introduction Section

WHICH RETURN TO USE - THE 540 2EZ, 540A, OR 540?

	540 2EZ	540A	540
Filing Status	Single, married/RDP filing jointly, head of household, or qualifying widow(er)	Any filing status	Any filing status
Dependents	0-3 allowed	All dependents the clients are entitled to claim	All dependents the clients are entitled to claim
Sources of Income	Wages, salaries, tips Taxable scholarship or fellowship grants. Unemployment compensation. Interest. U.S. social security. Railroad retirement Pensions. Dividends. Mutual fund capital gains.	Wages, salaries, tips Taxable scholarship or fellowship grants. Interest and dividends. Unemployment compensation. Social security benefits. Tier 1 and tier 2 railroad retirement benefits. Fully and partially taxable IRA distributions, pensions, or annuities. Alimony.	All sources of income
Amount of Income	Taxable income of \$100,000 or less if single or head of household. \$200,000 or less if married/RDP filing jointly or qualifying widow(er). <i>If your client can be claimed as a dependent by another taxpayer, see instructions.</i>	Any amount of income	Any amount of income
Adjustment to Income	None	Allowed if the adjustments are the same as the federal adjustments to income	All adjustments to income

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WHICH RETURN TO USE - THE 540 2EZ, 540A, OR 540? (CON'T.)

Standard Deduction	Allowed (Included in tax table calculation)	Allowed	Allowed
Itemized Deductions	None	Allowed if the same as federal itemized deductions (except for state, local, and foreign taxes paid)	All itemized deductions
Payments	Withholding shown on Forms W-2	Withholding shown on Forms W-2, W-2G, and 1099-R. Estimated tax payments. Payments made with extension voucher. Excess State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPI).	Withholding shown on Forms W-2, W-2G, 1099, 592-B, and 593-B. Estimated tax payments. Payments made with extension voucher Excess State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPI).
Tax Credits	Personal, dependent, and senior exemption credits. Nonrefundable Renter's Credit.	All exemption credits. Nonrefundable Renter's Credit. Child and Dependent Care Expenses Credit.	All tax credits